BOMBAY ACT No. X OF 1954.[1]

[THE BOMBAY SALES TAX (AMENDMENT) ACT, 1953.]

[*22nd February 1954*]

An Act to amend the Bombay Sales Tax Act, 1953.

Bom. III of 1953. WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1953, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Sales Tax (Amendment) Act, 1953.

(*2*) This section and sections 2 and 24 shall come into force at once and the remaining sections shall come into force on such day as the State Government may, by notification in the *Official Gazette*, appoint in this befalf.

2. [*Amendments made by sections 2 to 28 have been incorporated in the Bombay Sales Tax Act, 1953.*]

Saving.

29. Nothing in this Act shall be deemed to affect anything done before the day appointed under sub-section (*2*) of section 1 of this Act or any right acquired or any obligation or liability incurred before the aforesaid day or any legal proceedings or remedy in respect of any such right, obligation or liability or assessment levy or recovery of tax or the imposition or recovery of any penalty ; and any such right, obligation, liability or remedy may be enforced and any such legal proceeding may be instituted or continued and any such tax may be assessed, levied or recovered and any such penalty may be imposed or recovered, as if sections 3 to 28 had not come into force.

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[1] For Statement of Objects and Reasons *see Bombay Government Gazette*, 1953, Part V, pages 430-432.